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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

<p>UNITED STATES OF AMERICA, vs. PAUL KENNETH CROMAR, BARBARA ANN CROMAR, <i>et al.</i> Defendants.</p>	<p><b>DISCLAIMER OF THE UTAH STATE TAX COMMISSION</b> Civil No. 2:17-cv- 01223- RJS</p>
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Defendant, Utah State Tax Commission, by and through Stephen W. Lewis, Assistant Utah Attorney General, hereby disclaims any interest in the subject real property based upon Utah state tax liens or warrants against the Defendants. According to the records of the Utah State Tax Commission, it has at least eight recorded tax liens against Defendant Paul K. Cromar which aggregate a liability of nearly \$75,000.00. Two of those liens, entered in 1996 and 1997, total \$4,108.93 and in terms of right and time priority, may precede the assessments date interests of the Internal Revenue Service. The remaining assessments/liens of the IRS though, appear to be

superior in right and time to the liens of the Utah State Tax Commission, and for the purpose of this proceeding, the Tax Commission will concede to a subordinate position regarding its 1996 and 1997 liens.

As a matter of comity, and based on the near million dollar claim of the IRS, the Utah State Tax Commission hereby disclaims its interest in this proceeding and consents to allowing the United States to proceed with its action.

The Utah State Tax Commission further consents to the granting of Plaintiffs' prayer for relief. This Disclaimer is specifically limited to the subject property at issue in this action, and the Utah State Tax Commission neither expressly nor impliedly disclaims or releases any other liens or claims it may have against the parties to this action.

DATED this 14th day of March, 2018.

/s/ Stephen W. Lewis  
STEPHEN W. LEWIS  
Assistant Utah Attorney General  
Attorney for Utah State Tax Commission

CERTIFICATE OF MAILING

I hereby certify that a true and correct copy of the foregoing DISCLAIMER OF THE UTAH STATE TAX COMMISSION was mailed first class, postage prepaid, on this 14th day of March, 2018 to the following:

DAVID A. HUBBERT  
DEPUTY ASSISTANT ATTORNEY GENERAL  
RYAN S. WATSON  
TRIAL ATTORNEY, TAX DIVISION  
U.S. DEPARTMENT OF JUSTICE  
P.O. BOX 683, BEN FRANKLIN STATION  
WASHINGTON, D.C. 20044-0683

/s/ Rexine B. Pitcher